

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:	)	Group Art Unit: <b>2652</b>
	)	
<b>Akio Furukawa, et al.</b>	)	Examiner: <b>Brian E. Miller</b>
	)	
Application No. <b>10/826,127</b>	)	
	)	
Filed: <b>April 16, 2004</b>	)	
	)	
For: A MAGNETIC HEAD USING MAGNETO- RESISTIVE EFFECT	)	

MAIL STOP AFTER FINAL  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE TO SEPTEMBER 6, 2006 FINAL OFFICE ACTION**

Dear Sir:

This Amendment is submitted in response to the Final Office Action mailed September 6, 2006. Applicants respectfully request amendment of the patent application, and reconsideration and allowance of the pending claims.